Monthly Financial Report
Through September 30, 2022

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
All Funds Revenues											
Local Sources											
Property Taxes	629,284,756	1,191	0.0%	594,308,658	582,691,848	-	0.0%	530,248,112	525,408,458	-	0.0%
Occupational Taxes	203,200,000	27,302,229	13.4%	206,474,525	173,780,000	23,402,052	13.5%	176,787,809	165,848,315	24,335,543	14.7%
Other Taxes	68,940,541	8,575,215	12.4%	106,915,232	70,145,196	7,371,549	10.5%	63,516,855	56,269,662	7,601,304	13.5%
Local Grants	6,529,548	413,487	6.3%	5,822,823	5,123,571	2,386,716	46.6%	3,962,259	6,742,470	1,092,637	16.2%
State Sources											
SEEK Program	214,489,238	57,943,665	27.0%	224,312,952	222,822,000	57,047,505	25.6%	222,845,314	210,091,160	54,336,312	25.9%
Other State Revenues	375,416,223	8,339,898	2.2%	376,294,053	366,361,268	84,307,062	23.0%	372,724,465	361,936,636	84,130,016	23.2%
KSFCC Allocation	10,000,000	2,460,615	24.6%	9,617,566	9,617,566	2,469,382	25.7%	9,878,203	9,878,203	2,323,869	23.5%
Federal Grants	173,260,601	22,829,542	13.2%	442,443,816	165,431,383	16,789,675	10.1%	194,780,448	147,869,676	11,075,606	7.5%
Interest	1,611,411	2,467,502	153.1%	646,420	111,042	13,442	12.1%	752,643	1,282,157	(46,177)	-3.6%
Other Sources	156,777,162	99,435,585	63.4%	195,908,963	119,329,708	21,398,272	17.9%	121,010,935	126,437,247	11,612,420	9.2%
Total Revenues	**1,839,509,480**	**229,768,929**	**12.5%**	**2,162,745,008**	**1,715,413,582**	**215,185,654**	**12.5%**	**1,696,507,043**	**1,611,763,984**	**196,461,529**	**12.2%**
Non-Operating Funds											
Beginning Balance	**409,071,747**	**409,071,747**	**100.0%**	**188,820,297**	**188,820,297**	**188,820,297**	**100.0%**	**182,507,130**	**182,507,130**	**182,507,130**	**100.0%**
All Funds Expenditures											
1100 Instruction	896,004,203	105,432,208	11.8%	899,392,020	846,075,739	128,331,136	15.2%	823,976,011	813,838,456	115,388,272	14.2%
2100 Student Support	96,023,749	13,993,789	14.6%	100,581,584	87,215,808	15,686,780	18.0%	87,150,824	84,198,751	12,859,586	15.3%
2200 Instructional Staff Support	166,368,144	27,815,856	16.7%	181,982,670	164,202,968	53,395,179	32.5%	149,861,810	173,164,755	22,219,647	12.8%
2300 District Administration	21,974,794	1,370,581	6.2%	8,775,830	9,068,579	1,531,536	16.9%	7,417,506	9,043,921	1,471,209	16.3%
2400 School Administration	128,693,910	19,963,168	15.5%	128,116,349	124,929,996	23,004,029	18.4%	118,604,249	125,649,532	20,965,092	16.7%
2500 Business Support	98,396,577	14,298,272	14.5%	63,469,063	56,833,132	54,431,742	95.8%	46,446,098	56,377,466	16,710,613	29.6%
2600 Plant Operations & Maintenance	168,096,300	33,703,041	20.0%	147,607,202	148,569,139	26,883,001	18.1%	110,961,638	129,405,505	21,347,061	16.5%
2700 Transportation	84,092,370	16,446,588	19.6%	83,808,102	80,888,831	15,804,238	19.5%	68,093,453	78,729,944	13,493,207	17.1%
2900 Other Instruction Support	45,000	3,976	8.8%	20,302	-	7,322		22,631	-	-	
3100 Food Service	83,925,313	9,744,204	11.6%	63,176,798	69,598,623	18,592,506	26.7%	60,559,181	75,889,416	3,012,112	4.0%
3200 Daycare Operations	704,399	4,015	0.6%	74,925	746,333	5,624	0.8%	(39,665)	904,410	9,153	1.0%
3300 Community Services	18,053,078	2,452,964	13.6%	12,447,064	13,474,597	1,962,142	14.6%	11,162,405	12,157,348	6,434,342	52.9%
4600 Site Improvement	92,213,486	17,029,145	18.5%	103,982,527	48,591,135	102,854,813	211.7%	73,247,113	51,393,775	22,680,552	44.1%
5100 Debt Service	68,918,597	14,723,086	21.4%	57,078,081	62,948,540	12,058,967	19.2%	55,254,229	62,281,213	12,558,457	20.2%
5200 Operating Transfers Out	80,490,670	15,898,571	19.8%	91,981,041	60,360,256	20,453,943	33.9%	77,476,393	58,636,309	11,077,135	18.9%
5300 Contingency	195,085,498	-	0.0%	-	103,276,485	-	0.0%	-	35,905,144	-	0.0%
Total Expenditures	**2,199,086,088**	**292,879,464**	**13.3%**	**1,942,493,558**	**1,876,780,162**	**475,002,959**	**25.3%**	**1,690,193,876**	**1,767,575,944**	**280,226,437**	**15.9%**
Ending Fund Balance	**49,495,139**	**345,961,212**		**409,071,747**	**27,453,717**	**(70,997,008)**		**188,820,297**	**26,695,169**	**98,742,222**	

As of September 30, 2022

General Fund (1) Balance Sheet

Assets			
Cash	251,234,116	Liabilities	
Investments	29,901,423	Due To Other Funds	(123,428,081)
Accounts Receivable	53,004	Accounts Payable	(4,165,708)
Due From Other Funds	144,782,803	Accrued Expenditures	(51,550,334)
Inventory	4,401,858		
		Total Liabilities	(179,144,122)
Total Assets	430,373,204		
		Fund Balance	
		Beginning Balance	(342,719,650)
		Revenues	(100,700,019)
		Expenditures	192,190,587
		Total Fund Balance	(251,229,082)
		Total Liabilities and Fund Balance	(430,373,204)

General Fund holds funds that are required to be spent for the direct or indirect instruction of our students. These are the most flexible district funds.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Revenues											
1111 Real Estate Taxes	581,840,841	1,191	0.0%	551,420,941	540,236,192	-	0.0%	489,814,154	484,974,500	-	0.0%
1115 Delinquent Property Taxes	5,000,000	2,534,234	50.7%	42,907,747	5,000,000	2,257,186	45.1%	5,409,554	5,000,000	2,247,359	44.9%
1117 Motor Vehicle Taxes	37,774,774	6,040,980	16.0%	37,565,239	31,548,202	5,114,363	16.2%	34,082,938	29,101,954	5,353,944	18.4%
1119 Franchise Taxes	18,183,767	-	0.0%	17,194,693	24,085,994	-	0.0%	14,513,682	13,837,708	-	0.0%
1131 Occupational License Taxes	203,200,000	27,302,229	13.4%	206,474,525	173,780,000	23,402,052	13.5%	176,787,809	165,848,315	24,335,543	14.7%
1191 Omitted Property Taxes	4,791,000	-	0.0%	6,057,026	6,631,000	-	0.0%	6,630,948	5,600,000	-	0.0%
1280 Revenue in Lieu of Taxes	3,191,000	-	0.0%	3,190,526	2,880,000	-	0.0%	2,879,733	2,730,000	-	0.0%
1300 Tuition	519,000	39,091	7.5%	518,928	483,000	15,159	3.1%	483,205	495,000	64,234	13.0%
1510 Interest Income	1,500,000	2,391,429	159.4%	795,630	270,000	15,817	5.9%	270,209	1,100,000	(73,673)	-6.7%
1900 Other Local Revenues	4,563,000	242,524	5.3%	4,569,441	4,521,000	202,006	4.5%	4,798,105	4,556,000	200,883	4.4%
3111 State SEEK Revenues	214,489,238	57,943,665	27.0%	224,312,952	222,822,000	57,047,505	25.6%	210,091,160	210,091,160	54,336,312	25.9%
3129 KSB/KSD Transportation	24,000	-	0.0%	24,617	17,000	-	0.0%	34,245	17,000	-	0.0%
3800 State Utility Taxes	1,667,000	153,002	9.2%	1,835,767	1,667,000	152,971	9.2%	1,818,326	1,800,000	151,102	8.4%
3900 On-Behalf Payments	322,837,633	-	0.0%	323,998,987	321,669,808	73,430,413	22.8%	322,405,832	319,502,121	72,730,512	22.8%
4100 Unrestricted Federal Revenues	-	-		-	14,000	-	0.0%	14,013	6,500	-	0.0%
5220 Indirect Cost Transfers	6,437,669	4,051,674	62.9%	37,931,656	6,688,232	11,318,388	169.2%	12,336,296	6,431,602	760,355	11.8%
Total Revenues	**1,406,018,923**	**100,700,019**	**7.2%**	**1,458,798,676**	**1,342,313,429**	**172,955,860**	**12.9%**	**1,282,370,209**	**1,251,091,860**	**160,106,570**	**12.8%**
Non-Operating Funds											
Beginning Balance	**342,719,650**	**342,719,650**		**155,306,796**	**155,306,796**	**155,306,796**		**94,647,544**	**94,647,544**	**94,647,544**	

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
General Fund Expenditures											
Instruction (Teachers, Classroom Activities & Supplies, Textbooks)											
0100 Salaries	493,673,622	74,664,575	15.1%	439,889,333	475,916,185	50,499,901	10.6%	440,831,936	448,248,923	47,639,487	10.6%
0200 Employee Benefits	250,626,104	4,040,435	1.6%	245,637,784	247,506,734	51,705,517	20.9%	244,393,189	249,226,303	51,427,253	20.6%
0300 Professional/Technical Services	501,005	27,796	5.5%	175,258	358,714	15,820	4.4%	149,784	284,006	10,949	3.9%
0400 Property Services	1,336,191	170,134	12.7%	537,336	1,563,774	159,624	10.2%	367,918	756,654	116,540	15.4%
0500 Other Purchased Services	942,969	47,547	5.0%	436,194	865,856	54,030	6.2%	90,319	591,868	23,854	4.0%
0600 Supplies	30,291,161	2,858,238	9.4%	8,836,125	23,705,793	3,097,797	13.1%	5,698,266	20,877,715	2,761,048	13.2%
0700 Property	4,676,657	825,189	17.6%	3,622,495	5,734,111	275,696	4.8%	6,524,595	7,442,473	894,278	12.0%
0800 Miscellaneous	31,287,963	258,475	0.8%	458,678	944,972	278,920	29.5%	440,062	796,464	330,735	41.5%
1100 Instruction	**813,335,672**	**82,892,387**	**10.2%**	**699,593,203**	**756,596,140**	**106,087,303**	**14.0%**	**698,496,069**	**728,224,408**	**103,204,145**	**14.2%**
Student Support (Attendance, Guidance, Health)											
0100 Salaries	58,378,139	10,191,865	17.5%	49,196,183	53,243,031	7,067,363	13.3%	49,084,809	51,563,891	6,626,258	12.9%
0200 Employee Benefits	28,075,024	608,541	2.2%	27,717,448	27,565,022	5,969,590	21.7%	27,212,230	25,485,585	5,421,856	21.3%
0300 Professional/Technical Services	2,229,087	255,480	11.5%	1,865,452	2,084,799	4,388	0.2%	1,842,645	2,076,085	5,713	0.3%
0400 Property Services	21,118	408	1.9%	7,150	8,696	130	1.5%	3,803	16,012	0	0.0%
0500 Other Purchased Services	160,749	11,162	6.9%	65,284	94,779	9,236	9.7%	43,496	92,481	7,212	7.8%
0600 Supplies	454,658	50,842	11.2%	279,601	522,343	15,239	2.9%	287,524	592,369	76,204	12.9%
0700 Property	202,977	31,582	15.6%	164,165	241,553	54,385	22.5%	108,537	212,446	25,492	12.0%
0800 Miscellaneous	233,975	27,065	11.6%	78,411	210,914	17,132	8.1%	103,723	208,147	12,487	6.0%
2100 Student Support	**89,755,727**	**11,176,946**	**12.5%**	**79,373,694**	**83,971,137**	**13,137,463**	**15.6%**	**78,686,767**	**80,247,016**	**12,175,222**	**15.2%**
Instructional Staff Support (Professional Development, Goal Clarity Coaches)											
0100 Salaries	78,946,451	12,934,522	16.4%	67,346,306	75,179,053	9,130,398	12.1%	66,943,724	71,956,456	8,520,587	11.8%
0200 Employee Benefits	37,832,491	1,041,326	2.8%	37,296,523	37,670,804	7,996,564	21.2%	36,977,781	37,787,020	8,032,128	21.3%
0300 Professional/Technical Services	3,783,433	151,661	4.0%	6,737,600	8,489,683	417,275	4.9%	782,866	3,548,643	67,879	1.9%
0400 Property Services	924,253	181,572	19.6%	345,086	572,197	113,126	19.8%	152,289	293,675	2,837	1.0%
0500 Other Purchased Services	534,631	106,439	19.9%	242,180	452,113	52,910	11.7%	86,596	370,292	32,111	8.7%
0600 Supplies	3,762,154	492,626	13.1%	2,886,721	4,064,429	268,892	6.6%	760,744	4,048,155	683,512	16.9%
0700 Property	4,285,353	966,316	22.5%	3,120,578	4,169,808	6,417,782	153.9%	3,233,568	11,736,565	609,522	5.2%
0800 Miscellaneous	648,619	7,491	1.2%	71,080	140,181	9,370	6.7%	104,419	151,757	4,349	2.9%
2200 Instructional Staff Support	**130,717,384**	**15,881,951**	**12.1%**	**118,046,074**	**130,738,268**	**24,406,317**	**18.7%**	**109,041,987**	**129,892,564**	**17,952,926**	**13.8%**

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Administration (Superintendent, Board)											
0100 Salaries	5,424,248	1,062,379	19.6%	4,390,628	4,964,091	726,581	14.6%	4,005,848	4,903,044	652,366	13.3%
0200 Employee Benefits	2,195,310	118,575	5.4%	2,386,432	2,137,842	469,310	22.0%	2,113,113	2,090,747	458,063	21.9%
0300 Professional/Technical Services	1,380,173	90,636	6.6%	869,801	1,317,944	108,482	8.2%	848,989	1,589,313	204,256	12.9%
0400 Property Services	13,247	10,362	78.2%	2,038	15,097	417	2.8%	1,460	1,500	-	0.0%
0500 Other Purchased Services	229,640	6,055	2.6%	104,244	264,887	25,654	9.7%	71,487	103,789	22,757	21.9%
0600 Supplies	96,796	24,436	25.2%	117,677	137,308	13,221	9.6%	42,846	131,433	3,857	2.9%
0700 Property	431,740	7,481	1.7%	43,773	64,087	2,593	4.0%	35,832	70,075	-	0.0%
0800 Miscellaneous	12,104,033	23,140	0.2%	143,831	94,450	87,178	92.3%	111,287	123,472	95,686	77.5%
2300 District Administration	**21,875,186**	**1,343,064**	**6.1%**	**8,058,424**	**8,995,706**	**1,433,437**	**15.9%**	**7,230,862**	**9,013,372**	**1,436,985**	**15.9%**
School Administration (Principal's Office)											
0100 Salaries	79,611,339	15,872,499	19.9%	70,758,490	74,200,391	12,712,969	17.1%	71,397,890	75,359,925	12,270,831	16.3%
0200 Employee Benefits	38,776,013	1,807,880	4.7%	38,627,421	38,516,311	7,973,601	20.7%	37,924,562	38,231,584	7,760,986	20.3%
0300 Professional/Technical Services	439,864	45,086	10.3%	240,979	513,846	33,617	6.5%	230,130	519,526	37,750	7.3%
0400 Property Services	1,100,524	201,851	18.3%	901,046	1,384,862	83,410	6.0%	400,526	739,085	43,299	5.9%
0500 Other Purchased Services	828,498	201,249	24.3%	733,919	1,051,309	199,693	19.0%	739,158	1,054,216	126,472	12.0%
0600 Supplies	5,112,357	591,690	11.6%	1,873,398	5,602,421	330,523	5.9%	1,833,430	6,037,926	392,852	6.5%
0700 Property	2,432,856	332,463	13.7%	2,240,886	3,454,013	345,616	10.0%	2,022,429	3,466,858	256,604	7.4%
0800 Miscellaneous	149,601	3,548	2.4%	31,126	60,164	9,294	15.4%	24,808	61,258	3,992	6.5%
2400 School Administration	**128,451,053**	**19,056,266**	**14.8%**	**115,407,265**	**124,783,316**	**21,688,724**	**17.4%**	**114,572,933**	**125,470,378**	**20,892,785**	**16.7%**
Business Support (Finance, Human Resources, IT)											
0100 Salaries	25,464,292	5,036,376	19.8%	22,828,874	24,455,597	4,143,249	16.9%	23,034,354	23,292,158	4,369,332	18.8%
0200 Employee Benefits	15,055,297	1,526,695	10.1%	14,366,474	14,044,192	2,897,706	20.6%	14,503,309	15,188,779	2,775,226	18.3%
0300 Professional/Technical Services	3,989,327	348,817	8.7%	2,855,663	3,903,592	449,448	11.5%	1,694,124	2,968,464	444,433	15.0%
0400 Property Services	1,965,598	482,378	24.5%	601,075	1,075,597	15,014	1.4%	210,228	626,892	(31,969)	-5.1%
0500 Other Purchased Services	6,826,379	3,647,687	53.4%	4,889,888	6,005,399	3,062,603	51.0%	(79,362)	4,954,029	1,222,021	24.7%
0600 Supplies	5,206,586	2,268,227	43.6%	2,493,622	2,911,884	197,289	6.8%	2,168,840	3,272,653	529,839	16.2%
0700 Property	39,292,508	899,977	2.3%	1,618,765	2,967,194	252,565	8.5%	1,077,543	4,163,670	7,241,884	173.9%
0800 Miscellaneous	217,201	2,495	1.1%	190,300	198,468	2,000	1.0%	204,632	222,058	5,306	2.4%
2500 Business Support	**98,017,188**	**14,212,652**	**14.5%**	**49,844,661**	**55,561,923**	**11,019,875**	**19.8%**	**42,813,668**	**54,688,705**	**16,556,072**	**30.3%**

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Plant Operations & Maintenance (Custodians, Maintenance, Utilities)											
0100 Salaries	70,696,326	12,091,852	17.1%	47,567,203	57,843,968	8,912,155	15.4%	46,952,382	51,730,814	8,332,453	16.1%
0200 Employee Benefits	29,707,332	3,888,744	13.1%	24,547,665	24,774,329	4,815,564	19.4%	23,095,329	25,896,945	4,505,266	17.4%
0300 Professional/Technical Services	682,827	103,225	15.1%	503,169	657,454	78,957	12.0%	143,715	436,719	16,704	3.8%
0400 Property Services	29,789,855	8,955,809	30.1%	17,218,567	31,458,370	4,647,373	14.8%	11,310,040	22,110,758	2,983,550	13.5%
0500 Other Purchased Services	1,916,914	393,494	20.5%	596,206	1,929,314	296,766	15.4%	(2,231,109)	1,660,612	326,894	19.7%
0600 Supplies	27,701,965	6,102,647	22.0%	25,530,233	26,976,403	5,440,540	20.2%	14,143,301	22,834,367	4,470,522	19.6%
0700 Property	6,210,795	516,012	8.3%	3,232,519	4,462,887	961,989	21.6%	2,231,076	4,373,328	585,848	13.4%
0800 Miscellaneous	145,491	37,670	25.9%	173,002	208,189	13,084	6.3%	115,973	141,350	9,361	6.6%
2600 Plant Operations & Maintenance	**166,851,505**	**32,089,453**	**19.2%**	**119,368,564**	**148,310,915**	**25,166,428**	**17.0%**	**95,760,707**	**129,184,894**	**21,230,598**	**16.4%**
Transportation (Buses, Student Activity Buses)											
0100 Salaries	41,208,609	7,505,787	18.2%	38,724,175	40,168,886	5,380,139	13.4%	34,947,176	35,763,795	3,915,180	10.9%
0200 Employee Benefits	19,378,366	2,535,094	13.1%	20,446,885	18,515,362	3,129,705	16.9%	17,619,724	20,793,205	3,157,183	15.2%
0300 Professional/Technical Services	169,479	(61,804)	-36.5%	(450,322)	145,215	(5,798)	-4.0%	(13,146)	126,933	14,960	11.8%
0400 Property Services	110,401	10,882	9.9%	54,999	146,101	14,325	9.8%	45,023	84,158	9,818	11.7%
0500 Other Purchased Services	4,866,810	2,569,708	52.8%	4,764,309	5,787,050	3,340,426	57.7%	3,539,763	3,998,595	2,728,983	68.2%
0600 Supplies	8,252,683	1,894,366	23.0%	7,958,609	8,703,498	1,594,161	18.3%	3,791,381	8,697,876	729,166	8.4%
0700 Property	9,101,959	278,780	3.1%	1,304,009	5,036,743	145,578	2.9%	4,513,342	5,502,300	2,902,297	52.7%
0800 Miscellaneous	373,004	8,712	2.3%	64,104	361,625	7,502	2.1%	49,690	131,092	5,494	4.2%
2700 Transportation	**83,461,311**	**14,741,525**	**17.7%**	**72,866,768**	**78,864,481**	**13,606,038**	**17.3%**	**64,492,953**	**75,097,956**	**13,463,081**	**17.9%**
Food Service (School Cafeteria Operation)											
0100 Salaries	70,632	15,757	22.3%	70,632	70,632	12,719	18.0%	70,632	70,133	-	0.0%
0200 Employee Benefits	34,974	5,842	16.7%	36,260	34,974	4,745	13.6%	34,944	9,210	4,585	49.8%
0800 Miscellaneous	73,960	19,956		-	-	-		-	-	-	
3100 Food Service	**179,566**	**41,556**	**23.1%**	**106,892**	**105,606**	**17,464**	**16.5%**	**105,576**	**79,343**	**4,585**	**5.8%**
Community Services (Family Resource/Youth Service Centers, Diversity, Equity & Poverty)											
0100 Salaries	2,422,671	463,700	19.1%	1,387,544	2,097,662	379,673	18.1%	1,434,429	2,082,724	119,719	5.7%
0200 Employee Benefits	1,050,284	34,882	3.3%	975,012	1,040,842	229,464	22.0%	1,034,210	1,098,292	244,203	22.2%
0300 Professional/Technical Services	11,933	-	0.0%	4,057	13,950	485	3.5%	369	5,369	150	2.8%
0400 Property Services	200	79	39.7%	461	538	0	0.0%	1,575	3,575	-	0.0%
0500 Other Purchased Services	9,947	(1,784)	-17.9%	3,661	9,239	1,344	14.5%	955	1,784	816	45.7%
0600 Supplies	6,296	(150)	-2.4%	2,494	10,741	355	3.3%	3,775	16,291	2,032	12.5%
0700 Property	2,881	1,304	45.3%	13,118	14,735	906	6.1%	8,668	27,647	2,658	9.6%
0800 Miscellaneous	13,000	949	7.3%	4,003	4,003	532	13.3%	3,780	11,780	-	0.0%
3300 Community Services	**3,517,211**	**498,980**	**14.2%**	**2,390,350**	**3,191,709**	**612,759**	**19.2%**	**2,487,761**	**3,247,462**	**369,577**	**11.4%**

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Architectural & Engineering (District Supervising Architects)											
0100 Salaries	993,870	210,931	21.2%	898,089	895,407	162,083	18.1%	881,842	888,033	160,356	18.1%
0200 Employee Benefits	1,789,635	33,481	1.9%	466,004	439,456	99,276	22.6%	454,880	452,732	98,444	21.7%
0300 Professional/Technical Services	2,400	55	2.3%	1,220	1,250	770	61.6%	1,645	2,035	-	0.0%
0400 Property Services	1,889	-	0.0%	223	655	35	5.3%	392	1,131	-	0.0%
0500 Other Purchased Services	13,367	625	4.7%	9,968	14,825	521	3.5%	5,807	12,600	782	6.2%
0600 Supplies	21,122	9,543	45.2%	11,675	13,219	3,128	23.7%	12,596	22,634	2,904	12.8%
0700 Property	5,685	1,173	20.6%	6,347	7,737	-	0.0%	10,208	11,859	813	6.9%
0800 Miscellaneous	4,275	-	0.0%	1,250	1,750	1,250	71.4%	1,893	2,750	1,255	45.6%
4300 Architectural & Engineering	**2,832,242**	**255,806**	**9.0%**	**1,394,776**	**1,374,299**	**267,062**	**19.4%**	**1,369,263**	**1,393,775**	**264,554**	**19.0%**
5200 Operating Transfers Out	**17,666,800**	**-**	**0.0%**	**4,935,151**	**2,000,456**	**12,000**	**0.6%**	**6,652,411**	**1,787,632**	**77,606**	**4.3%**
5300 Contingency	**195,085,498**	**-**	**0.0%**	**-**	**103,276,485**	**-**	**0.0%**	**-**	**35,905,144**	**-**	**0.0%**
Total Expenditures	**1,751,746,344**	**192,190,587**	**11.0%**	**1,271,385,822**	**1,497,770,442**	**217,454,870**	**14.5%**	**1,221,710,957**	**1,374,232,647**	**207,628,137**	**15.1%**
Ending Fund Balance	**(3,007,771)**	**251,229,082**		**342,719,650**	**(150,218)**	**110,807,786**		**155,306,796**	**(28,493,243)**	**47,125,978**	

As of September 30, 2022

Special Revenue Fund (2) Balance Sheet

Assets		Liabilities	
Due From Other Funds	78,935,568	Accounts Payable	(630,427)
Accounts Receivable	81,957	Due To Other Funds	(96,041,104)
Total Assets	79,017,526	**Total Liabilities**	(96,671,530)
		Fund Balance	
		Beginning Balance	(17,018,031)
		Revenues	(11,726,734)
		Expenditures	46,398,769
		Total Fund Balance	17,654,004
		Total Liabilities and Fund Balance	(79,017,526)

Special Revenue Fund includes grants and awards for donor-specified purposes. Federal and state grants are the largest source.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Special Revenue Fund											
Special Revenue Fund Revenues											
1510 Interest Income	6,206	36,976	595.8%	4,302	1,397	422	30.2%	12,149	-	3,307	
1700 Student Fees	12,032	-	0.0%	150	68,383	-	0.0%	235	-	100	
1900 Local Grants and Contributions	6,453,644	332,601	5.2%	5,212,631	4,475,407	2,202,162	49.2%	3,496,477	5,067,758	608,545	12.0%
3111 State SEEK Revenues	-	-		-	4,475,408	-	0.0%	12,754,154	-	-	
3200 State Grants	42,001,272	3,769,967	9.0%	36,095,470	33,565,096	5,592,794	16.7%	34,963,553	31,411,615	5,989,461	19.1%
4300 Direct Federal Grants	876,513	90,975	10.4%	639,969	15,695,057	63,417	0.4%	838,490	15,108,257	82,254	0.5%
4500 Federal Grants Through State	86,537,720	7,341,110	8.5%	371,292,168	74,593,805	4,298,096	5.8%	160,636,075	69,471,222	6,093,379	0.1%
4700 Federal Grants Thru Intermediary	10,000	69,004	690.0%	322,667	631,688	211,402	33.5%	900,222	664,528	84,608	916.9%
4810 Medicaid Reimbursement	2,458,828	86,101	3.5%	1,687,626	2,048,478	103,476	5.1%	1,522,724	-	79,952	
5210 Operating Transfers In	1,815,000	-	0.0%	1,937,656	2,454,264	17,000	0.7%	1,927,277	252,054	77,606	31.7%
Total Revenues	**140,171,215**	**11,726,734**	**8.4%**	**417,192,639**	**138,008,983**	**12,488,768**	**9.0%**	**217,051,356**	**121,975,434**	**13,019,212**	**10.7%**
Non-Operating Funds											
Beginning Balance	**17,018,031**	**17,018,031**	**100.0%**	**(3,596,363)**	**(3,596,363)**	**(3,596,363)**	**100.0%**	**11,621,801**	**11,621,801**	**11,621,801**	**100.0%**
Special Revenue Fund Expenditures											
1100 Instruction	80,337,971	22,171,202	27.6%	197,405,343	81,840,472	22,315,849	27.3%	124,356,338	79,949,356	12,193,498	15.3%
2100 Student Support	6,268,022	2,816,843	44.9%	21,207,890	3,244,671	2,549,317	78.6%	8,464,057	3,951,735	684,363	17.3%
2200 Instructional Staff Support	35,300,446	11,915,818	33.8%	63,871,250	33,029,655	28,974,383	87.7%	40,648,847	42,839,035	4,253,012	9.9%
2300 District Administration	99,608	27,517	27.6%	717,406	72,873	98,099	134.6%	186,644	30,549	34,225	112.0%
2400 School Administration	242,857	906,902	373.4%	12,709,084	146,680	1,315,305	896.7%	4,031,316	179,154	72,307	40.4%
2500 Business Support	379,389	85,620	22.6%	13,624,402	1,271,209	43,411,867	3415.0%	3,632,430	1,688,761	154,540	9.2%
2600 Plant Operations & Maintenance	1,136,515	1,618,173	142.4%	28,115,608	25,700	1,724,455	6709.9%	15,110,242	1,074	131,170	12217.4%
2700 Transportation	631,059	1,705,063	270.2%	10,941,334	2,024,350	2,198,200	108.6%	3,600,500	3,631,988	30,127	0.8%
2900 Other Instruction Support	45,000	3,976	8.8%	20,302	-	7,322		22,631	-	-	
3100 Food Service	-	-		4,810,198	-	-		15,338,793	208,552	1,705,591	817.8%
3300 Community Services	13,248,730	1,852,093	14.0%	9,750,454	9,057,013	1,284,245	14.2%	8,343,111	7,061,881	5,933,880	84.0%
5200 Operating Transfers Out	2,505,273	3,295,562	131.5%	33,404,974	2,933,826	10,678,931	364.0%	8,534,611	2,998,667	312,089	10.4%
Total Expenditures	**140,194,870**	**46,398,769**	**33.1%**	**396,578,245**	**133,646,449**	**114,557,975**	**85.7%**	**232,269,520**	**142,540,753**	**25,504,802**	**17.9%**
Ending Fund Balance	**16,994,376**	**(17,654,004)**		**17,018,031**	**766,171**	**(105,665,570)**		**(3,596,363)**	**(8,943,518)**	**(863,789)**	

District Activity Funds (22) Balance Sheet

Assets		Liabilities	
Due From Other Funds	5,493,854	Accounts Payable	(216,766)
Total Assets	5,493,854	**Total Liabilities**	(216,766)
		Fund Balance	
		Beginning Balance	(4,759,044)
		Revenues	(881,443)
		Expenditures	363,399
		Total Fund Balance	(5,277,088)
		Total Liabilities and Fund Balance	(5,493,854)

District Activity Funds include adult-directed funds collected at our schools. These include class fees, registration fees, and general receipts.

Capital Outlay Fund (310) Balance Sheet

Fund Balance	
Beginning Balance	-
Revenues	(4,387,659)
Expenditures	4,387,659
Total Fund Balance	-
Total Liabilities and Fund Balance	-

Capital Outlay holds state revenues for facilities renovations and construction. We receive $100 times our average daily attendance split into two payments.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
District Activity Funds											
District Activity Funds Revenues											
1700 Student Fees	1,260,125	826,746	65.6%	3,261,279	3,261,279	563,172	17.3%	1,338,981	1,337,747	253,864	19.0%
1900 Local Grants and Contributions	82,046	54,697	66.7%	400,152	400,152	61,718	15.4%	267,033	267,077	92,683	34.7%
Total Revenues	**1,342,171**	**881,443**	**65.7%**	**3,661,431**	**3,661,431**	**624,889**	17.1%	**1,606,014**	**1,604,824**	**346,547**	21.6%
Non-Operating Funds											
Beginning Balance	**4,759,044**	**4,759,044**	**100.0%**	**3,611,908**	**3,611,908**	**3,611,908**	100.0%	**3,793,916**	**3,793,916**	**3,793,916**	100.0%
District Activity Funds Expenditures											
1100 Instruction	1,921,057	367,984	19.2%	2,391,265	7,181,570	(84,983)	-1.2%	1,697,333	5,323,263	(90,346)	-1.7%
2600 Plant Operations & Maintenance	108,280	(4,585)	-4.2%	123,030	232,523	(7,882)	-3.4%	90,689	219,538	(14,708)	-6.7%
Total Expenditures	**2,029,337**	**363,399**	**17.9%**	**2,514,295**	**7,414,093**	**(92,865)**	-1.3%	**1,788,022**	**5,542,801**	**(105,053)**	-1.9%
Ending Fund Balance	**4,071,878**	**5,277,088**		**4,759,044**	**(140,754)**	**4,329,662**	-3076.0%	**3,611,908**	**(3,937,977)**	**451,600**	-11.5%
Capital Outlay											
Capital Outlay Revenues											
3200 State Revenues	8,775,318	4,387,659	50.0%	8,775,318	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%
Total Revenues	**8,775,318**	**4,387,659**	**50.0%**	**8,775,318**	**8,775,318**	**4,387,659**	**50.0%**	**8,432,343**	**8,385,900**	**4,216,172**	**50.3%**
Capital Outlay Expenditures											
5200 Operating Transfers Out	8,775,318	4,387,659	50.0%	8,775,318	8,775,318	4,387,659	50.0%	8,432,343	8,385,900	4,216,172	50.3%
Total Expenditures	**8,775,318**	**4,387,659**	**50.0%**	**8,775,318**	**8,775,318**	**4,387,659**	**50.0%**	**8,432,343**	**8,385,900**	**4,216,172**	**50.3%**
Ending Fund Balance	-	-		-	-	-		-	-	-	

Building Fund (320) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	2,969,588	Beginning Balance	(6,041,799)
		Revenues	-
Total Assets	2,969,588	Expenditures	3,072,211
		Total Fund Balance	(2,969,588)
		Total Liabilities and Fund Balance	(2,969,588)

Building Fund holds a portion of our local real estate taxes, as required by the SEEK formula. These funds are used for facilities renovations and construction.

Construction Fund (360) Balance Sheet

Assets		Liabilities	
Cash	142,812,277	Due To Other Funds	(5,407,595)
		Accounts Payable	(793,874)
Total Assets	142,812,277		
		Total Liabilities	(6,201,469)
		Fund Balance	
		Beginning Balance	(76,160,975)
		Revenues	(82,025,773)
		Expenditures	21,575,940
		Total Fund Balance	(136,610,808)
		Total Liabilities and Fund Balance	(142,812,277)

Construction Fund is used to account for multi-year renovation and construction projects, generally funded by General Fund, Building Fund, or bond sales.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Building Fund											
Building Fund Revenues											
1111 Real Estate Taxes	47,443,915	-	0.0%	42,887,717	42,455,656	-	0.0%	40,433,958	40,433,958	-	0.0%
1900 Local Contributions	99,364	-	0.0%	101,893	100,000	-	0.0%	101,917	100,000	-	0.0%
Total Revenues	**47,543,279**	**-**	**0.0%**	**42,989,610**	**42,555,656**	**-**	**0.0%**	**40,535,875**	**40,533,958**	**-**	**0.0%**
Non-Operating Funds											
Beginning Balance	**6,041,799**	**6,041,799**	**100.0%**	**155,881**	**155,881**	**155,881**	**100.0%**	**6,759,572**	**6,759,572**	**6,759,572**	**100.0%**
Building Fund Expenditures											
5200 Operating Transfers Out	47,543,279	3,072,211	6.5%	37,103,692	42,555,656	1,500,672	3.5%	47,139,566	41,397,110	3,112,500	7.5%
Total Expenditures	**47,543,279**	**3,072,211**	**6.5%**	**37,103,692**	**42,555,656**	**1,500,672**	**3.5%**	**47,139,566**	**41,397,110**	**3,112,500**	**7.5%**
Ending Fund Balance	**6,041,799**	**2,969,588**		**6,041,799**	**155,881**	**(1,344,791)**		**155,881**	**5,896,420**	**3,647,072**	
Construction Fund											
Construction Fund Revenues											
1510 Interest Income	-	78,343		33,247	-	1,654		47,669	-	22,218	
1900 Local Contributions	-	-		-	1,605,101	-	0.0%	-	-	-	
3200 State Grants	6,811,000	-		-	-	-		-	-	-	
5100 Bond Proceeds	66,813,444	81,947,430	122.7%	94,455,551	45,093,293	-	0.0%	38,324,989	50,000,000	-	0.0%
5210 Operating Transfers In	15,756,800	-	0.0%	4,758,454	-	-		15,976,541	-	4,862	
Total Revenues	**89,381,244**	**82,025,773**	**91.8%**	**99,247,252**	**46,698,394**	**1,654**	**0.0%**	**54,349,199**	**50,000,000**	**27,080**	**0.1%**
Non-Operating Funds											
Beginning Balance	**76,160,975**	**76,160,975**		**83,202,728**	**83,202,728**	**83,202,728**		**103,870,057**	**103,870,057**	**103,870,057**	
Construction Fund Expenditures											
4600 Construction	89,381,244	16,773,339	18.8%	102,587,751	47,216,836	102,587,751	217.3%	71,877,850	50,000,000	22,415,999	44.8%
5100 Debt Service	-	415,575		471,030	-	471,030		227,900	-	-	
5200 Operating Transfers Out	-	4,387,026		3,230,224	-	3,230,224		2,910,778	-	2,910,778	
Total Expenditures	**89,381,244**	**21,575,940**	**24.1%**	**106,289,005**	**47,216,836**	**106,289,005**	**225.1%**	**75,016,528**	**50,000,000**	**25,326,776**	**50.7%**
Ending Fund Balance	**76,160,975**	**136,610,808**		**76,160,975**	**82,684,286**	**(23,084,623)**		**83,202,728**	**103,870,057**	**78,570,360**	

Debt Service Fund (400) Balance Sheet

Assets		Fund Balance	
Due from Other Funds	664,110	Beginning Balance	-
		Revenues	(14,971,621)
Total Assets	664,110	Expenditures	14,307,511
		Total Fund Balance	(664,110)
		Total Liabilities and Fund Balance	(664,110)

Debt Service Fund pays the interest and principal on our bonds, generally funded by Capital Outlay or Building Fund.

Food Service Enterprise Fund (51) Balance Sheet

Assets		Liabilities	
Cash	7,264,832	Due To Other Funds	(10,986,957)
Accounts Receivable	6,726,927	Accounts Payable	(778,035)
Inventory	5,575,241	Unfunded Pension Liability	(57,518,640)
Equipment, Net of Depreciation	16,520,839	Deferred Inflows - Pension Investments	(18,461,155)
Deferred Outflows - Pension Contributions	15,098,665		
		Total Liabilities	(87,744,787)
Total Assets	51,186,504		
		Fund Balance	
		Beginning Balance	41,094,712
		Revenues	(14,995,190)
		Expenditures	10,458,761
		Total Fund Balance	36,558,283
		Total Liabilities and Fund Balance	(51,186,504)

Food Service Fund operates the cafeterias at all schools. This operation is funded by federal reimbursements and student sales.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Debt Service Fund											
Debt Service Fund Revenues											
3900 KSFCC Debt Contributions	10,000,000	2,460,615	24.6%	9,617,566	9,617,566	2,469,382	25.7%	9,878,203	9,878,203	2,323,869	23.5%
4300 Federal Direct Reimbursements	2,600,000	664,110	25.5%	2,638,705	2,000,000	664,110	33.2%	2,641,979	2,620,000	-	0.0%
5210 Operating Transfers In	56,318,597	11,846,896	21.0%	44,350,780	51,330,974	9,118,555	17.8%	42,506,147	49,783,010	10,234,588	20.6%
Total Revenues	**68,918,597**	**14,971,621**	**21.7%**	**56,607,051**	**62,948,540**	**12,252,046**	**19.5%**	**55,026,329**	**62,281,213**	**12,558,457**	**20.2%**
Debt Service Expenditures											
5100 Debt Service	68,918,597	14,307,511	20.8%	56,607,051	62,948,540	11,587,937	18.4%	55,026,329	62,281,213	12,558,457	20.2%
Total Expenditures	**68,918,597**	**14,307,511**	**20.8%**	**56,607,051**	**62,948,540**	**11,587,937**	**18.4%**	**55,026,329**	**62,281,213**	**12,558,457**	**20.2%**
Ending Fund Balance	**-**	**664,110**		**-**	**-**	**664,110**		**-**	**-**	**-**	
Food Service Enterprise Fund											
Food Service Revenues											
1510 Interest Income	2,000	10,489	524.4%	9,782	75,000	78	0.1%	1,235	180,000	696	0.4%
1600 Food Sales	2,950,000	389,847	13.2%	697,576	3,275,000	95,883	2.9%	29,248	10,950,000	(619)	0.0%
1900 Local Contributions	99,789	16,612	16.6%	36,692	42,000	20,706	49.3%	22,959	2,273,000	2,660	0.1%
3200 State Grants	111,000	-	0.0%	480,606	500,000	-	0.0%	483,703	530,000	-	0.0%
3900 On-Behalf Payments	-	-		4,902,526	-	726,220		4,533,955	-	1,028,317	
4500 Federal Grants Through State	80,777,540	14,578,242	18.0%	63,798,835	70,462,355	11,449,175	16.2%	27,255,619	60,005,669	4,735,413	7.9%
4950 Donated Commodities	-	-		2,063,846	-	-		985,339	-	-	
5210 Operating Transfers In	-	-		3,002,495	-	-		2,920,000	-	-	
Total Revenues	**83,940,328**	**14,995,190**	**17.9%**	**74,992,358**	**74,354,355**	**12,292,063**	**16.5%**	**36,232,058**	**73,938,669**	**5,766,466**	**7.8%**
Non-Operating Funds											
Beginning Balance	**(41,094,712)**	**(41,094,712)**	**100.0%**	**(53,300,680)**	**(53,300,680)**	**(53,300,680)**	**100.0%**	**(40,616,242)**	**(40,616,242)**	**(40,616,242)**	**100.0%**
Food Service Expenditures											
3100 Food Service Operation	83,745,746	9,702,648	11.6%	58,259,708	69,493,017	18,575,042	26.7%	45,114,812	75,601,522	1,301,936	1.7%
5100 Debt Service	-	-		-	-	-		-	-	-	
5200 Operating Transfers Out	4,000,000	756,113	18.9%	4,526,682	4,090,000	639,457	15.6%	3,801,684	4,062,000	447,990	
Total Expenditures	**87,745,746**	**10,458,761**	**11.9%**	**62,786,390**	**73,583,017**	**19,214,499**	**26.1%**	**48,916,496**	**79,663,522**	**1,749,926**	**2.2%**
Ending Fund Balance	**(44,900,130)**	**(36,558,283)**		**(41,094,712)**	**(52,529,342)**	**(60,223,117)**		**(53,300,680)**	**(46,341,094)**	**(36,599,702)**	

Daycare Operations Enterprise Fund (52) Balance Sheet

Assets		Liabilities	
Due From Other Funds	702,087	Accounts Payable	(2,709)
Deferred Outflows - Pension Contributions	486	Deferred Inflows - Pension Investments	(2,354)
Total Assets	702,573	**Total Liabilities**	(5,063)
		Fund Balance	
		Beginning Balance	(672,254)
		Revenues	(29,271)
		Expenditures	4,015
		Total Fund Balance	(697,510)
		Total Liabilities and Fund Balance	(702,573)

Daycare Operations Fund operates daycare facilities at two schools. These services are funded by the state or by parent charges.

Enterprise Programs Fund (53) Balance Sheet

Assets		Liabilities	
Due From Other Funds	57,676	Deferred Inflows - Pension Investments	(191)
Deferred Outflows - Pension Contributions	46		
		Total Liabilities	(191)
Total Assets	57,722		
		Fund Balance	
		Beginning Balance	(57,161)
		Revenues	(600)
		Expenditures	230
		Total Fund Balance	(57,531)
		Total Liabilities and Fund Balance	(57,722)

Enterprise Programs Fund operates smaller programs with the goal that their revenues sustain their operations including the Challenger Learning Center and the All-County Music Program.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Daycare Operations Enterprise Fund											
Daycare Operations Revenues											
3200 State Grants	-	29,271		167,046	167,046	5,788	3.5%	3,397	290,000	-	0.0%
3900 On-Behalf Payments	-	-		915	-	-		-	-	7,326	
Total Revenues	**-**	**29,271**		**167,961**	**167,046**	**5,788**	**3.5%**	**3,397**	**290,000**	**7,326**	**2.5%**
Non-Operating Funds											
Beginning Balance	**672,254**	**672,254**	**100.0%**	**579,218**	**579,218**	**579,218**	**100.0%**	**536,156**	**536,156**	**536,156**	**100.0%**
Daycare Operations Expenditures											
3200 Daycare Operations	704,399	4,015	0.6%	74,925	746,333	5,624	0.8%	(39,665)	904,410	9,153	1.0%
Total Expenditures	**704,399**	**4,015**	**0.6%**	**74,925**	**746,333**	**5,624**	**0.8%**	**(39,665)**	**904,410**	**9,153**	**1.0%**
Ending Fund Balance	**(32,145)**	**697,510**		**672,254**	**(69)**	**579,382**		**579,218**	**(78,254)**	**534,329**	
Enterprise Programs Fund											
Enterprise Programs Revenues											
1800 Daycare Fees	-	600		3,263	15,033	-	0.0%	6,993	15,033	1,770	11.8%
1900 Local Contributions	-	-		7,557	7,557	-	0.0%	-	-	-	
3900 On-Behalf Payments	-	-		351	-	30		129	-	654	
5210 Operating Transfers In	95,000	-	0.0%	-	95,000	-	0.0%	74,842	95,000	-	0.0%
Total Revenues	**95,000**	**600**	**0.6%**	**11,171**	**117,590**	**30**	**0.0%**	**81,964**	**110,033**	**2,424**	**2.2%**
Non-Operating Funds											
Beginning Balance	**57,161**	**57,161**	**100.0%**	**57,664**	**57,664**	**57,664**	**100.0%**	**51,650**	**51,650**	**51,650**	**100.0%**
Enterprise Programs Expenditures											
1100 Instruction	113,315	0	0.0%	3,573	117,250	-	0.0%	75,022	95,130	75,000	78.8%
2200 Instructional Staff Support	37,696	-	0.0%	-	36,723	-	0.0%	-	51,308	-	0.0%
3300 Community Services	1,555	230	14.8%	8,101	24,348	30	0.1%	928	24,448	654	2.7%
Total Expenditures	**152,567**	**230**	**0.2%**	**11,674**	**178,320**	**30**	**0.0%**	**75,950**	**170,886**	**75,654**	**44.3%**
Ending Fund Balance	**(406)**	**57,531**		**57,161**	**(3,066)**	**57,664**		**57,664**	**(9,203)**	**(21,580)**	

Adult Education Enterprise Fund (54) Balance Sheet

Assets		Liabilities	
Cash	322,777	Due To Other Funds	(10,359)
Deferred Outflows - Pension Contributions	21,195	Unfunded Pension Liabilities	(81,364)
		Deferred Inflows - Pension Investments	(25,687)
Total Assets	343,973		
		Total Liabilities	(117,410)
		Fund Balance	
		Beginning Balance	(211,385)
		Revenues	(33,265)
		Expenditures	18,087
		Total Fund Balance	(226,563)
		Total Liabilities and Fund Balance	(343,973)

Adult Education Fund accounts for the tuition-based Lifelong Learning program.

Tuition Preschool Enterprise Fund (59) Balance Sheet

Assets		Liabilities	
Due from Other Funds	564,722	Unfunded Pension Liabilities	(1,362)
Accounts Receivable	11,402	Deferred Inflows - Pension Investments	(812)
Deferred Outflows - Pension Contributions	500		
		Total Liabilities	(2,174)
Total Assets	576,625		
		Fund Balance	
		Beginning Balance	(532,533)
		Revenues	(42,552)
		Expenditures	634
		Total Fund Balance	(574,451)
		Total Liabilities and Fund Balance	(576,625)

Tuition Preschool Fund operates tuition-based preschools in numerous schools.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Adult Education Enterprise Fund											
Adult Education Revenues											
1500 Interest Income	1,008	1,652	163.9%	655	655	38	5.8%	256	256	69	26.8%
1800 Daycare Fees	9,357	31,613	337.9%	104,590	104,590	13,291	12.7%	85,646	85,646	1,326	1.5%
3900 On-Behalf Payments	-	-		9,573	-	3,176		13,853	-	4,791	
Total Revenues	**10,365**	**33,265**	**320.9%**	**114,818**	**105,245**	**16,505**	**15.7%**	**99,755**	**85,902**	**6,186**	**7.2%**
Non-Operating Funds											
Beginning Balance	**211,385**	**211,385**	**100.0%**	**166,913**	**166,913**	**166,913**	**100.0%**	**243,134**	**243,134**	**243,134**	**100.0%**
Adult Education Expenditures											
1100 Instruction	-	-		-	-	-		-	-	-	
2200 Instructional Staff Support	307,618	18,087	5.9%	65,346	393,323	14,478	3.7%	170,976	381,848	13,708	3.6%
5200 Operating Transfers Out	-	-		5,000	5,000	5,000	100.0%	5,000	5,000	-	0.0%
Total Expenditures	**307,618**	**18,087**	**5.9%**	**70,346**	**398,323**	**19,478**	**4.9%**	**175,976**	**386,848**	**13,708**	**3.5%**
Ending Fund Balance	**(85,868)**	**226,563**		**211,385**	**(126,165)**	**163,939**		**166,913**	**(57,812)**	**235,611**	
Tuition Preschool Enterprise Fund											
Tuition Preschool Revenues											
1300 Tuition	27,985	42,552	152.1%	171,002	171,002	34,112	19.9%	63,541	56,654	10,791	19.0%
3900 On-Behalf Payments	-	-		2,877	-	8,011		35,129	-	1,682	
Total Revenues	**27,985**	**42,552**	**152.1%**	**173,879**	**171,002**	**42,122**	**24.6%**	**98,670**	**56,654**	**12,474**	**22.0%**
Non-Operating Funds											
Beginning Balance	**532,533**	**532,533**	**100.0%**	**357,290**	**357,290**	**357,290**	**100.0%**	**(390,131)**	**(390,131)**	**(390,131)**	**100.0%**
Tuition Preschool Expenditures											
1100 Instruction	296,188	634	0.2%	(1,364)	340,307	12,966	3.8%	(648,751)	246,298	5,975	2.4%
2200 Instructional Staff Support	5,000	-	0.0%	-	5,000	-	0.0%	-	-	-	
Total Expenditures	**301,188**	**634**	**0.2%**	**(1,364)**	**345,307**	**12,966**	**3.8%**	**(648,751)**	**246,298**	**5,975**	**2.4%**
Ending Fund Balance	**259,330**	**574,451**		**532,533**	**182,985**	**386,446**		**357,290**	**(579,775)**	**(383,632)**	

As of September 30, 2022

Trust Fund (7000) Balance Sheet

Assets		Fund Balance	
Cash	521,658	Beginning Balance	(1,993,627)
Investments	1,345,111	Revenues	25,197
		Expenditures	101,661
Total Assets	1,866,769		
		Total Fund Balance	(1,866,769)
		Total Liabilities and Fund Balance	(1,866,769)

The Trust Fund includes all activities of the Jefferson County Public Education Foundation.

	2022 - 2023 School Year			2021 - 2022 School Year				2020 - 2021 School Year			
	Budget	YTD Actual	%	End of Year Actual	Budget	End of Period Actual	%	End of Year Actual	Budget	End of Period Actual	%
Trust Funds											
Trust Revenues											
1500 Interest Income	102,197	(51,387)	-50.3%	(197,196)	(236,010)	(4,567)	1.9%	421,125	1,902	1,207	63.4%
1900 Local Contributions	(6,142)	26,190	-426.4%	210,040	248,012	122,836	49.5%	198,749	1,407,635	391,410	27.8%
Total Revenues	**96,055**	**(25,197)**	**-26.2%**	**12,844**	**12,001**	**118,269**	**985.5%**	**619,874**	**1,409,536**	**392,616**	**27.9%**
Non-Operating Funds											
Beginning Balance	**1,993,627**	**1,993,627**	**100.0%**	**2,278,942**	**2,278,942**	**2,278,942**	**100.0%**	**1,989,673**	**1,989,673**	**1,989,673**	**100.0%**
Trust Expenditures											
3300 Trust Expenditures	1,285,582	101,661	7.9%	298,159	1,201,528	65,108	5.4%	330,605	1,823,558	130,230	7.1%
Total Expenditures	**1,285,582**	**101,661**	**7.9%**	**298,159**	**1,201,528**	**65,108**	**5.4%**	**330,605**	**1,823,558**	**130,230**	**7.1%**
Ending Fund Balance	**804,100**	**1,866,769**		**1,993,627**	**1,089,415**	**2,332,103**		**2,278,942**	**1,575,652**	**2,252,059**	